adopted and accepted. IT IS THEREFORE ORDERED that the Magistrate Judge's Report and Recommendation (#14) entered on February 26, 2010, is adopted and accepted, and Plaintiff's Motion for Reversal (#9) is GRANTED and Defendant's Cross Motion for Summary Judgment (#12) is DENIED. IT IS SO ORDERED. DATED this 17th day of January, 2011. Elsihe LARRY R. HICKS UNITED STATES DISTRICT JUDGE